



This Product Contains Sensitive Taxpayer Data

## Account Transcript

Request Date: 05-18-2011

Response Date: 05-18-2011

Tracking Number: [REDACTED] 2693

FORM NUMBER: 1040A

TAX PERIOD: Dec. 31, 2000

TAXPAYER IDENTIFICATION NUMBER: [REDACTED]-5625

JOHN R CARROLL  
N2065 DEER LAKE RD  
MARINETTE, WI 54143-9525-651

--- ANY MINUS SIGN SHOWN BELOW SIGNIFIES A CREDIT AMOUNT ---

ACCOUNT BALANCE:	44,744.18	
ACCRUED INTEREST:	7,017.64	AS OF: May 30, 2011
ACCRUED PENALTY:	0.00	AS OF: May 30, 2011

ACCOUNT BALANCE PLUS ACCRUALS  
(this is not a payoff amount): 51,761.82

\*\* INFORMATION FROM THE RETURN OR AS ADJUSTED \*\*

EXEMPTIONS:	01
FILING STATUS:	Single
ADJUSTED GROSS INCOME:	83,087.00
TAXABLE INCOME:	75,887.00
TAX PER RETURN:	0.00
SE TAXABLE INCOME TAXPAYER:	50,705.00
SE TAXABLE INCOME SPOUSE:	0.00
TOTAL SELF EMPLOYMENT TAX:	7,936.00

RETURN DUE DATE OR RETURN RECEIVED DATE (WHICHEVER IS LATER) Aug. 07, 2007  
PROCESSING DATE Aug. 27, 2007

### TRANSACTIONS

CODE EXPLANATION OF TRANSACTION	CYCLE	DATE	AMOUNT
150 Substitute tax return prepared by IRS		08-27-2007	\$0.00

EX B

	19210-887-00093-7		
140	Inquiry for non-filing of tax return	05-22-2002	\$0.00
570	Additional account action pending	08-27-2007	\$0.00
494	Final notice before tax is determined for you by IRS (Statutory notice of deficiency)	09-18-2007	\$0.00
170	Penalty for not pre-paying tax	20080708 02-25-2008	\$1,067.13
806	W-2 or 1099 withholding	04-15-2001	-\$5,669.00
290	Additional tax assessed	20080708 02-25-2008	\$26,141.00
	11254-438-33471-8		
495	Tax determination closed	02-05-2008	\$0.00
599	Tax return filed	02-07-2008	\$0.00
166	Penalty for filing tax return after the due date	20080708 02-25-2008	\$4,606.20
196	Interest charged for late payment	20080708 02-25-2008	\$13,480.85
276	Penalty for late payment of tax	20080708 02-25-2008	\$5,118.00
971	Notice issued CP 0022	02-25-2008	\$0.00
971	Notice issued CP 071C	08-04-2008	\$0.00
290	Additional tax assessed	20090608 02-23-2009	\$0.00
	19254-433-06208-9		
971	Notice issued CP 071C	08-10-2009	\$0.00
971	Notice issued CP 071C	08-09-2010	\$0.00
971	Collection due process Notice of Intent to Levy -- issued	03-22-2011	\$0.00
582	Lien placed on assets due to balance owed	04-01-2011	\$0.00
971	Unclaimed notice of lien filing and right to Collection Due Process hearing	04-26-2011	\$0.00

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EX B



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## Account Transcript

Request Date: 05-18-2011

Response Date: 05-18-2011

Tracking Number: [REDACTED] 2693

FORM NUMBER: 1040A

TAX PERIOD: Dec. 31, 2001

TAXPAYER IDENTIFICATION NUMBER: [REDACTED]-5625

JOHN R CARROLL  
N2065 DEER LAKE RD  
MARINETTE, WI 54143-9525-651

--- ANY MINUS SIGN SHOWN BELOW SIGNIFIES A CREDIT AMOUNT ---

ACCOUNT BALANCE:	59,399.08	
ACCRUED INTEREST:	20,248.85	AS OF: May 30, 2011
ACCRUED PENALTY:	0.00	AS OF: May 30, 2011

ACCOUNT BALANCE PLUS ACCRUALS  
(this is not a payoff amount): 79,647.93

## \*\* INFORMATION FROM THE RETURN OR AS ADJUSTED \*\*

EXEMPTIONS:	01
FILING STATUS:	Single
ADJUSTED GROSS INCOME:	92,306.00
TAXABLE INCOME:	84,856.00
TAX PER RETURN:	0.00
SE TAXABLE INCOME TAXPAYER:	89,740.00
SE TAXABLE INCOME SPOUSE:	0.00
TOTAL SELF EMPLOYMENT TAX:	12,408.00

RETURN DUE DATE OR RETURN RECEIVED DATE (WHICHEVER IS LATER) Oct. 07, 2004  
PROCESSING DATE Oct. 25, 2004

## TRANSACTIONS

CODE EXPLANATION OF TRANSACTION	CYCLE	DATE	AMOUNT
150 Substitute tax return prepared by IRS		10-25-2004	\$0.00

EXB

72210-281-16584-4

140	Inquiry for non-filing of tax return	03-24-2003	\$0.00
570	Additional account action pending	10-25-2004	\$0.00
494	Final notice before tax is determined for you by IRS (Statutory notice of deficiency)	12-28-2004	\$0.00
495	Tax determination closed	05-17-2005	\$0.00
599	Tax return filed	05-23-2005	\$0.00
170	Penalty for not pre-paying tax	20052408 06-27-2005	\$1,290.48
806	W-2 or 1099 withholding	04-15-2002	-\$297.00
290	Additional tax assessed	20052408 06-27-2005	\$32,941.00
	13254-554-64374-5		
166	Penalty for filing tax return after the due date	20052408 06-27-2005	\$7,344.90
196	Interest charged for late payment	20052408 06-27-2005	\$7,032.57
276	Penalty for late payment of tax	20052408 06-27-2005	\$6,365.58
290	Additional tax assessed	20061208 04-03-2006	\$0.00
	89254-473-05952-6		
196	Interest charged for late payment	20061208 04-03-2006	\$2,866.13
276	Penalty for late payment of tax	20061208 04-03-2006	\$1,795.42
971	Notice issued CP 071C	08-04-2008	\$0.00
971	Notice issued CP 071C	08-10-2009	\$0.00
971	Notice issued CP 071C	08-09-2010	\$0.00
971	Collection due process Notice of Intent to Levy -- issued	03-22-2011	\$0.00
582	Lien placed on assets due to balance owed	04-01-2011	\$0.00
360	Fees and other expenses for collection	04-25-2011	\$60.00
971	Unclaimed notice of lien filing and right to Collection Due Process hearing	04-26-2011	\$0.00

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EXB



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## Account Transcript

Request Date: 05-18-2011

Response Date: 05-18-2011

Tracking Number: [REDACTED] 12693

FORM NUMBER: 1040A

TAX PERIOD: Dec. 31, 2002

TAXPAYER IDENTIFICATION NUMBER: [REDACTED]-5625

JOHN R CARROLL  
N2065 DEER LAKE RD  
MARINETTE, WI 54143-9525-651

--- ANY MINUS SIGN SHOWN BELOW SIGNIFIES A CREDIT AMOUNT ---

ACCOUNT BALANCE:	23,384.60	
ACCRUED INTEREST:	7,883.53	AS OF: May 30, 2011
ACCRUED PENALTY:	0.00	AS OF: May 30, 2011

ACCOUNT BALANCE PLUS ACCRUALS  
(this is not a payoff amount): 31,268.13

\*\* INFORMATION FROM THE RETURN OR AS ADJUSTED \*\*

EXEMPTIONS:	01
FILING STATUS:	Single
ADJUSTED GROSS INCOME:	45,740.50
TAXABLE INCOME:	38,040.50
TAX PER RETURN:	0.00
SE TAXABLE INCOME TAXPAYER:	45,404.00
SE TAXABLE INCOME SPOUSE:	0.00
TOTAL SELF EMPLOYMENT TAX:	6,947.00

RETURN DUE DATE OR RETURN RECEIVED DATE (WHICHEVER IS LATER) Oct. 07, 2004  
PROCESSING DATE Oct. 25, 2004

### TRANSACTIONS

CODE EXPLANATION OF TRANSACTION	CYCLE	DATE	AMOUNT
150 Substitute tax return prepared by IRS		10-25-2004	\$0.00

EX 13

72210-281-16585-4

140	Inquiry for non-filing of tax return	05-17-2004	\$0.00
570	Additional account action pending	10-25-2004	\$0.00
494	Final notice before tax is determined for you by IRS (Statutory notice of deficiency)	12-28-2004	\$0.00
495	Tax determination closed	05-17-2005	\$0.00
599	Tax return filed	05-23-2005	\$0.00
170	Penalty for not pre-paying tax	20052408 06-27-2005	\$453.25
290	Additional tax assessed	20052408 06-27-2005	\$13,564.00
	13254-554-64375-5		
166	Penalty for filing tax return after the due date	20052408 06-27-2005	\$3,051.90
196	Interest charged for late payment	20052408 06-27-2005	\$1,837.41
276	Penalty for late payment of tax	20052408 06-27-2005	\$1,831.14
290	Additional tax assessed	20061208 04-03-2006	\$0.00
	89254-473-05953-6		
196	Interest charged for late payment	20061208 04-03-2006	\$1,087.04
276	Penalty for late payment of tax	20061208 04-03-2006	\$949.48
276	Penalty for late payment of tax	20074308 11-05-2007	\$610.38
971	Notice issued CP 071C	08-04-2008	\$0.00
971	Notice issued CP 071C	08-10-2009	\$0.00
971	Notice issued CP 071C	08-09-2010	\$0.00
971	Collection due process Notice of Intent to Levy -- issued	03-22-2011	\$0.00
582	Lien placed on assets due to balance owed	04-01-2011	\$0.00
971	Unclaimed notice of lien filing and right to Collection Due Process hearing	04-26-2011	\$0.00

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EX B

INTERNAL REVENUE SERVICE-DEPARTMENT OF THE TREASURY  
Revenue Officer  
ID no 0984822  
Green Bay Wisconsin

John Raymond Carroll  
524 15 5625  
N2065 Deer Lake Rd  
Marinette Wisconsin

Pursuant to the Freedom of Information Act, 5 USC 552a, and 26 CFR 301.6203, please send me a copy of a valid Summary Record of Assessment, Known as 23C Form, as well as Certificate of Assessments and payments (Form 1340), identifying me as a "taxpayer", which has been singned and attested by a properly delegated "assessment officer". This is my firm promise to pay fees for duplicating the documents requested. Also, please include,

- 1) All supporting records used for determining that I have an income tax liability,including but not limited to,
  - a) Statute, Regulation and Federal Register publication, (date and cite number) providing the authority for the Internal Revenue Service to manditorily impose a graduated income tax in Wisconsin on the private earnings of a private Wisconsin Citizen, who is not a Federal, District of Columbia, State or Municipal Employee.
  - 2) The character of the tax liability or the "particular type of tax" you feel I am liable for pursuant to 26 CFR (Code of Federal Regulations)
  - 3) Also provide evidence that this assessment has been signed, attested and legally filed with the Secretary, pursuant to the law.

All further notices and collection actions must cease untill I have estab lished that a valid, attested and signed Assessment exists, on which you are basing your claim that I owe you money.

Sincerely,

*John Raymond Carroll*

John Raymond Carroll  
524 15 5625  
N 2065 deerlake rd  
Marrinette Wi

17 may 2011

Internal Revenue Service  
M/S 5224 GRB  
Eugene A Cummings  
1000984822  
Green Bay WI

AFFIDAVIT  
OF  
NOTICE OF DEFAULT

State of Wisconsin  
County of Marinette

Affiant, having first hand knowledge concerning the facts contained herein, provide this Affidavit of Notice of Default to Eugene Cummings and his superiors. Affiant hereby deposes and states the facts as herein stated:

1. That the affiant, John R Carroll, did mail to District Director for Green Bay at the above stated address Demande For Certificate of A Assessments, Summary Record of Assessments (23C) (4340) under date of 4/7/11, which was a request for;
  - (A) Evidence of the circumstances requiring a jeopardy assessment, pursuant 26 U.S.C. 6862 if applicable to affiant's case, and
  - (B) A copy or copies of the following forms, signed and attested as being true and correct;
    - (a) Assessments for Tax Years 2000, 2001, 2002,;
    - (b) Copies of the 23C "Summary Record of Assessment"
    - (c) Copies of Form 4340, "Certificates of Assessments and Payments,"

(d) Form 2666, "Certification of Transcript," signed and attested by the properly delegated Assessment Officer and a production of documents upon which assessments(s) were based. Said Affidavit was mailed to your attention and received by the said agency on 4/7/11, verified by Certified Mail-Return Receipt number 7009 0960 0000 3330 6363

"Absent an assessment, there is no debt, as the debt only attaches when the assessment is properly made, Bull v. U.S., 914 F.2d 245, and for a tax liability to be duly collectible, it must have been properly assessed. In Re Westren Trading Co., 340 F. Supp. 1130(D. Nev. 1972); Estate of Goetz v. U.S., 286 F. supp. 128, at 131 9d.Mo.(1968) These statutory procedures must be followed in the process of administratively collecting taxes." U.S. v. Berman, 825 F.2d 1053, 1055 (6a 6 1987).

It is well established in law that in order to have a valid sale, there must be a valid seizure; and to have a valid seizure, there must be a valid lien; and to have a valid lien--- there must be a signed 23C (Summary Record of Assessment) and a Form 4340 (Certificates of Assessments and payments) before there is a valid assessment. Coplin v. U.S., 952 F.2d 403; Fullmer v. U.S. 93-U.S. Tax case. P50, 657; U.S. v. Mc Callum, 970 F.2d 66; Brewer v. U.S. 746 F. Supp. 309; Geiselman v. U.S. 961 F.2d 1; Tweedy v. U.S. 74 AFTR 2d 5003; Fisher v. U.S. 860 F. Supp. 680.A Proper assessment must also have IRS Form 2666, "Certification of Transcript," an IRS form 4340 "Certificate of Assessment" (IRS document 7130 at page 33), and must come from the service center, and the procedural assessment itself must be pursuant to IRM-HB1272 and 48 (13)

That pursuant to the Federal Rules of Civil Procedure (FRCP), Rule 6, (Eugene Cummings) had fourteen (14) days in which to respond to the "Affidavit of John R Carroll" with copies of Congressionally-mandated assessment and assessment forms, which District Director agent's Cummings failed to do, thereby "defaulting" on [REDACTED] 4/21/11, pursuant to FRCP, Rule 6.

Default having occurred and whereas (Eugene A Cummings) and District Director failed to respond to counter-affidavit the following facts are hereby established;

1. Agency failed to issue or maintain documents as required.
2. Dispositive fact is establishsd by the IRS respecting facts stated in the "affidavit" pursuant to FRCP, Rule 8 (d), wherein agent's name, IRS district director (aka IRS) "failed to plead".
3. Under the Federal Rules of Evidence, Rule 101 et seq., and particularly rule 301, stipulates that the facts contained within the "affidavit of John Raymond Carroll" will be considered accurate if not rebutted, by counter-affidavit, by someone competent to know the law, and if the information provided in the affidavit is not denied and conclusively disproved within fourteen (14) days, pursuant to the Federal rules of Civil Procedure (FRCO), Rule 6.
4. The IRS by defaulting to the "affidavit of John Raymond Carroll" has been deemed to have waived all rights allegedly claimed against John Raymond Carroll respecting "assessment" of all taxes for tax years 2000 2001 2002.
5. That any "assessment" of taxes assessed against John Raymond Carroll for the tax years 2000 2001 2002 are "invalid, null and void", thus invalidating all lien, levy, and seizure action of the IRS for the tax years of 2000 2001 2002
6. Whereas, the IRS, by failing to respond to request for the production of Congressionally- mandated Assessment Forms, admits and acknowledges the fact of 26 USC 6322 and Treasury Regulation 301.6331-1(a)(1) (1) which states;

"All liens, levies and seizures arise from an assessment."

I hereby attest that to the best of my knowledge and belief, the abouve is true and correct.

John Raymond Carroll

